

DEPARTMENT OF STATE REVENUE

LETTER OF FINDINGS NUMBER: 93-0472 CSET

**CONTROLLED SUBSTANCE EXCISE TAX
FOR TAX PERIODS: 1993**

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ISSUE

1. CONTROLLED SUBSTANCE EXCISE TAX: IMPOSITION

Authority: IC 6-7-3-5

Taxpayer protests the assessment of Controlled Substance Excise Tax.

STATEMENT OF FACTS

Taxpayer was arrested for possession of marijuana. The Indiana Department of Revenue issued a record of Jeopardy Finding, Jeopardy Assessment Notice and Demand on May 2, 1993 in a base tax amount of \$271,196.00. Taxpayer filed a protest to the assessment. A hearing on the protest was held on May 26, 1999. Taxpayer was represented by his power of attorney. Further facts will be provided as necessary.

Controlled Substance Excise Tax-Imposition

Discussion

IC 6-7-3-5 imposes the Controlled Substance Excise Tax on the possession of marijuana in the State of Indiana. A police statement and the lab report indicate that Taxpayer was in possession of marijuana. Taxpayer has the burden of proving that the information in the file and assessment are incorrect. Taxpayer's representative did not present any evidence to prove that the assessment was incorrect. Therefore, the tax properly applies to Taxpayer in this situation.

Finding

Taxpayer's protest is denied.